

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,)
Plaintiff,) Case No. 18-cv-824
v.)
MARY FERIGAN,)
JOHN FERIGAN,)
WISCONSIN DEPARTMENT OF REVENUE, and)
WISCONSIN DEPARTMENT OF WORKFORCE)
DEVELOPMENT)
Defendants.)

)

JUDGMENT

In accordance with the Court-approved amended stipulation between the parties, it is hereby ORDERED that judgment is entered in this case as follows:

1. Judgment is entered on Count I of the Complaint in favor of the United States and against Mary Ferigan in the total amount of \$33,235 regarding her unpaid federal employment tax liabilities for the following tax periods: the second and third quarter of 1998; the third and fourth quarter of 1999; all four quarters of 2000 and 2001, the second, third, fourth quarter of 2002, all four quarters of 2003; and the first, second, and third quarter of 2004, plus interest that has accrued from September 6, 2019, and will continue to accrue on the amount owed until the balance is paid in full.
2. Judgment is entered on Count II of the Complaint in favor of the United States and against Mary Ferigan, John Ferigan, the Wisconsin Department of Revenue (“WDR”), and the Wisconsin Department of Workforce Development (“DWD”) as follows:
 - (a) The federal tax lien referred to in paragraph 24 of the United States’ Second Amended Complaint (ECF No. 22) is a valid and subsisting lien that attached to

all property and rights to property of John Ferigan and Mary Ferigan as of the date of the assessment against them;

- (b) The federal tax liens referred to in paragraph 28 of the United States' Second Amended Complaint (ECF No. 22) are valid and subsisting liens that attached to all property and rights to property of Mary Ferigan as of the dates of the assessments against her;
- (c) The federal tax liens attached to the property and survived John and Mary Ferigan's bankruptcy discharge;
- (d) Mary Ferigan and John Ferigan shall have nine (9) months from entry of this Judgment to consummate a private sale of the Property to one or more disinterested third parties, under the following terms and conditions:
 - a. Mary Ferigan and John Ferigan shall be given seven (7) months from the date of this Judgment to enter into one or more contract(s) of sale for the Eau Claire Property, each with a closing date no later than two (2) months thereafter.
 - b. The Eau Claire Property shall be listed for sale on the multiple listing service within sixty days from the date of this Judgment, with a licensed realtor who will receive no more than a six percent commission.
 - c. The Eau Claire Property shall be sold with a sales price of at least \$134,300, or at a lower amount only with the written approval of counsel for the United States.
 - d. Until the Eau Claire Property is sold, Mary Ferigan and John Ferigan shall take all reasonable steps to preserve the property (including all buildings,

improvements, fixtures, and appurtenances on the property) in its current condition including, without limitation, maintaining a fire and casualty insurance policy on the Eau Claire Property. Mary Ferigan and John Ferigan shall neither commit waste against the Eau Claire Property nor cause or permit anyone else to do so. Mary Ferigan and John Ferigan shall make timely property tax and insurance payments until the sale of the Eau Claire Property is consummated. If any portion of the Eau Claire Property is destroyed before its sale and Mary Ferigan and John Ferigan is entitled to insurance proceeds, the insurance proceeds shall be paid into the registry of this Court. Violation of this paragraph shall be deemed a contempt of court and punishable as such.

- e. Mary Ferigan and John Ferigan (through their undersigned counsel) shall send by email to counsel for the United States monthly updates by the last day of each month with documentation showing the status of property taxes and insurance payments made, as well as an update of the progress of the sale of the Eau Claire Property, including all offers, showings, and open house events.
- f. Mary Ferigan and John Ferigan (through their undersigned counsel) shall provide to counsel for the United States the contact information of any title company retained in the execution of the sale of the Eau Claire Property within 24 hours of retaining the title company.

- g. Mary Ferigan and John Ferigan (through their undersigned counsel) shall provide a copy of this Judgment to any title company and/or closing agent retained in execution of the private sale of the Eau Claire Property.
- h. At least ten (10) business days prior to any closing, Mary Ferigan and John Ferigan (through their undersigned counsel) must notify counsel for the United States of the date and location of the closing.
- i. No buyer may use any funds or assets belonging to Mary Ferigan and John Ferigan to purchase the Eau Claire Property.
- j. Mary Ferigan and John Ferigan shall be responsible for arranging for the issuance of deeds transferring title of the Eau Claire Property to the buyer or buyers.
- k. The title company or closing agent shall collect and distribute the proceeds of any sale of the Eau Claire Property as follows:
 1. First, to pay any customary settlement charges, including state and local taxes and any realtor fees.
 2. Second, to Eau Claire County for any current or delinquent real property taxes, along with any penalties and interest that apply.
 3. Third, the remaining sale proceeds shall be distributed to the United States, the Wisconsin Department of Revenue, and the Wisconsin Department of Workforce Development by order of priority of these parties' liens set forth in the chart below:

Creditor	Tax Period or Year	Date of Assessment
DWD	April 30, 2000	Aug. 9, 2000
WDR	Dec. 31, 2001	Jan. 06, 2003
WDR	Dec. 31, 2001	Jan. 06, 2003
WDR	Dec. 31, 2002	Jan. 20, 2005
DWD	2004	Feb. 03, 2005
DWD	2003, 2004, & 2005	March 4, 2005
United States	Dec. 31 2002	June 13, 2005
WDR	Dec. 31, 2004	October 23, 2005
United States	March 31, 2000	May 15, 2006
United States	June 30, 2000	May 15, 2006
United States	September 30, 2000	May 15, 2006
United States	December 31, 2000	May 15, 2006
United States	March 30, 2001	May 15, 2006
United States	June 30, 2001	May 15, 2006
United States	September, 30, 2001	May 15, 2006
United States	December 31, 2001	May 15, 2006
United States	June 30, 2002	May 15, 2006
United States	September 30, 2002	May 15, 2006
United States	December 31, 2002	May 15, 2006
United States	March 30, 2003	May 15, 2006
United States	June 30, 2003	May 15, 2006
United States	September 30, 2003	May 15, 2006
United States	December 30, 2003	May 15, 2006
United States	March 31, 2004	May 15, 2006

United States	June 30, 2004	May 15, 2006
United States	September 30, 2004	May 15, 2006
United States	June 30, 1998	June 12, 2006
United States	September 30, 1998	June 12, 2006
United States	September 30, 1999	June 12, 2006
United States	December 31, 1999	June 12, 2006
WDR	December 31, 2003	June 27, 2006
United States	March 31, 2003	July 17, 2006
United States	June 30, 2003	July 17, 2006
United States	September 30, 2003	July 17, 2006
United States	December 31, 2003	July 17, 2006
United States	March 31, 2004	July 17, 2006
United States	June 30, 2004	July 17, 2006
United States	September 30, 2004	July 17, 2006
United States	June 30, 2002	December 11, 2006

At least three (3) business days before the closing on the private sale of the property, the United States, the Wisconsin Department of Revenue, and the Wisconsin Department of Workforce Development shall each provide the title company or closing agent with the exact amount outstanding on each of these tax liens as of the closing date.

4. Fourth, in the event that the sale proceeds exceed the total amount of Mary Ferigan and John Ferigan's outstanding tax liabilities, the excess proceeds shall be distributed to Mary Ferigan and John Ferigan.

1. Forwarding Address: No later than two business days after closing on a private sale of the Eau Claire Property, Mary Ferigan and John Ferigan shall notify counsel for the United States of a forwarding address where he can be reached. Notification shall be made by contacting the U.S. Department of Justice Tax Division's Trial Attorney, Samuel P. Robins, at (202) 307-0668.

Alternative Public Sale: If Mary Ferigan and John Ferigan have not consummated a private sale of the Property within nine (9) months from the entry of this Judgment, **then the United States may sell the Property publicly subject to further order of the Court.** The United States may submit an order of public sale at the end of the nine-month period if no private sale has been consummated.

Dated: December 16th, 2019



STEPHEN L. CROCKER
MAGISTRATE JUDGE



Peter Oppeneer, Clerk of Court

12/16/19
Date